STATE OF OKLAHOMA

1st Session of the 50th Legislature (2005)

HOUSE BILL 1780 By: Rousselot

AS INTRODUCED

An Act relating to revenue and taxation; creating the Oklahoma National Guard Relief Program; stating purpose; creating review board; authorizing development of procedures for the review board; creating an income tax checkoff for the Oklahoma National Guard Relief Program; stating purpose of fund; creating certain fund; providing for apportionment of funds; providing procedures for taxpayers making donation in error; providing for codification; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 237 of Title 44, unless there is created a duplication in numbering, reads as follows:

A. The Military Department of the State of Oklahoma shall create the Oklahoma National Guard Relief Program. This program is being created for the purpose of providing financial relief for approved expenses to qualified members of the Oklahoma National Guard.

B. A review board shall be created for purposes of accepting applications for relief and distributing monies accrued to those members with qualifying expenses. The board shall consist of:

1. The Adjutant General;

2. The Commanding Sergeant Major of the Army National Guard; and

3. The Chief Master Sergeant of the Air National Guard.

C. Procedures for meetings, qualifying expenses, approvals, and minimum criteria for accepting applications shall be developed by the review board.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2368.14 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Each state individual income tax return form for tax years which begin after December 31, 2004, and each state corporate tax return form for tax years beginning after December 31, 2004, shall contain a provision to allow a donation from a tax refund for the benefit of providing financial relief to qualified members of the Oklahoma National Guard, as follows:

Support of the Oklahoma National Guard Relief Program. Check if you wish to donate from your tax refund: ( ) $2, ( ) $5, or ( ) $____.

B. Except as otherwise provided for in this section, all monies generated pursuant to subsection A of this section shall be paid to the State Treasurer by the Oklahoma Tax Commission and placed to the credit of the Income Tax Checkoff Revolving Fund for the Support of the Oklahoma National Guard Relief Program created in subsection C of this section.

C. There is hereby created in the State Treasury a revolving fund for the Military Department of the State of Oklahoma to be designated the "Income Tax Checkoff Revolving Fund for the Support of the Oklahoma National Guard Relief Program". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies apportioned to the fund pursuant to the provisions of this section. All monies accruing to the credit of the fund are hereby appropriated and may be budgeted and expended by the Military Department for the purpose of funding qualified National Guard members to assist with approved expenses. Such monies shall be apportioned as and in a manner specified by the

Military Department. Expenditures from the fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of State Finance for approval and payment.

D. If a taxpayer makes a donation pursuant to subsection A of this section in error, such taxpayer may file a claim for refund at any time within three (3) years from the due date of the tax return. Such claims shall be filed pursuant to the provisions of Section 2373 of Title 68 of the Oklahoma Statutes. Prior to the apportionment set forth in this section, an amount equal to the total amount of refunds made pursuant to this subsection during any one (1) year shall be deducted from the total donations received pursuant to this section during the following year and such amount deducted shall be paid to the State Treasurer and placed to the credit of the Income Tax Withholding Refund Account.

SECTION 3. This act shall become effective November 1, 2005.

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